



CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

April 6, 2015

H.R. 1058 **Taxpayer Bill of Rights Act of 2015**

*As ordered reported by the House Committee on Ways and Means on
March 25, 2015*

H.R. 1058 would amend federal law to require the Commissioner of the Internal Revenue Service (IRS) to ensure that IRS employees are familiar with and act in accordance with certain taxpayer rights. CBO estimates that implementing H.R. 1058 would not have a significant cost over the next five years. CBO and the staff of the Joint Committee on Taxation (JCT) estimate that enacting the bill would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

According to the IRS, H.R. 1058 would codify the agency's current policies and practices. As recommended by the National Taxpayer Advocate (an independent organization within the IRS that advocates for taxpayers), the IRS has adopted several guidelines known as the Taxpayer Bill of Rights, which are identical to the provisions of H.R. 1058.

CBO and JCT have determined that H.R. 1058 contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would not affect the budgets of state, local, or tribal governments.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was approved by Theresa Gullo, Assistant Director for Budget Analysis.